PHILLIP BATTRYN, CPA
421 Granite Street
Manchester, N.H. 03104
Tel. (603) 644-0304

February 20, 1987

TO: RT. REV. ALFRED DANISZEWSKI

We have examined the Statement of Grants and Contract Expenditures of St. Casimir School, Manchester, N.H., for the fiscal year ended August 31, 1986, included in this report. Our examination was made in accordance with generally accepted auditing standards, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the financial statement referred to above, the fiscal year 1986 statement of federal grants and contract expenditures report, present fairly the financial position of St. Casimr School, Manchester, N. H. , at August 31, 1986 and the results of its operations and the changes in financial position of its proprietary funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Phillip Battryn

PHILLIP BATTRYN, CPA
N.H. Certificate #581

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421 Granite St.
Manchester, N. H. 03104
Tel. (603) 644-0304

February 20, 1987

TO: RT. REV. MONSIGNOR ALFRED DANISZEWSKI

We have examined the Statement of Receipts and Expenditures for St. Casimir School, for the fiscal year ended August 31, 1986. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office; the provisions of OMB Circular A-128, Audits of State and Local Governments and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of St. Casimir School is responsible for the school's compliance with laws and regulations. In connection with our examination referred to above, we selected and tested transactions and records from each state financial assistance program. The purpose of our testing of transactions and records from these state financial assistance programs was to obtain reasonable assurance that St. Casimir School, Manchester, N. H. had, in all material respects had in all material respects administered and executed the program in compliance with laws and regulations, including those pertaining to financial reports and reimbursement claims, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

In our opinion, for the fiscal year ended August 31, 1986, St. Casimir School, Manchester N. H. administered each of its state financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and reimbursement clains, noncompliance with which we believe could have a material effect on the allowability of program expenditures

The results of our testing of transactions and records from each state financial assistance program indicated that the transactions tested showed that St. Casimir Schoold complied with the laws and regulations referred to in paragraph 1 above. However, with respect to the transactions and records that were not tested by us, nothing came to our attention to indicate that St. Casimir School had not complied with laws and regulations .

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February 20, 1987

TO: RT. REV. MONSIGNOR ALFRED DANISZEWSKI

We have examined the statement of receipts and expenditures of St. Casimir School for the year ended August 31, 1986, and have issued our report thereon dated February 20, 1987. As part of our examination, we made a study and evaluation of the system of internal control system, including applicable internal administrative controls, used in administering the state finanacial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Standards of Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments.

The management of St. Casimir School is responsible for establishing and maintaining internal control systems used in administering State financial assistance programs. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering state financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to these programs, resource use is consistent with laws, regulations and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering state financial assistance programs, error or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

With respect to the internal control systems used in administering the State financial assistance program of St. Casimir School, Manchester, N. H. , our study and evaluation of the internal control systems used solely in administering state financial assistance programs of St. Casimr School did not extend beyond this preliminary review phase. Because the internal control unit consists of only two persons, we did not rely on the system of internal and administrative control for our audit. Accordingly, we expanded substantive testing. Our examination disclosed no material weaknesses in the internal control systems used solely to administer state financial aid programs at St. Casimir School.

Phillip Battryn

PHILLIP BATTRYN, CPA

SAINT CASIMIR SCHOOL
456 Union Street
Manchester, New Hampshire 03103

ST. CASIMIR SCHOOL
Fiscal Year 1986 Federal Grant and Contract Expenditures
(9-1-85 to 8-31-86)

FOOD LUNCH & MILK PROGRAMS

RECEIPTS

Balance in Bank 9-1-85	$ 5,823
Milk Recipient Contribution	1,302
Lunch Recipient Contribution	8,157
State Contribution	4,144
TOTAL RECEIPTS	$19,426

EXPENDITURES

Salaries	$ 6,172
Food Expenditures	4,047
Milk Expenditures	3,184
Kitchen Expendables & Supplies	475
Laundry & Janitorial Service	430
Transportation	110
Equipment	235
TOTAL EXPENDITURES	$14,653
BALANCE IN BANK 8-31-86	$ 4,773

Sister Joan Mary Korzeniewski
Principal